

Lackland ISD - Chart of Accounts

XXX-XX-XXXX-XX-XXX-X-XX-XXX

1 2 3 4 5 6 7 8

Funds (#1)	Objects (#3):	6600 Capital Outlay and Equipment
100 General Fund	6100 Payroll Costs	6629 Facilities and Construction
195 Dept. of Defense Supplemental	6112 Salaries for Substitute Teachers	6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641)
199 General Fund	6118 Salaries, Professional, Extra Duty (6119)	6639 Furniture, Equipment, Software, Unit Cost > \$5000
200-400 Special Revenue Funds	6119 Salaries, Teachers & Professional Personnel	Sub-Object Codes:
211 ESSA, Title I, Part A	6121 Extra Duty Pay, Overtime, Support Personnel	19 COVID-19 Related Expenses
240 Food Service Fund	6122 Salaries, Support Staff Substitutes	31 English/Language Arts
266 ESSER I, CARES Act (COVID-19)	6129 Salaries, Paraprofessional & Support Staff	32 Math
281 ESSER II Grant Funds	6139 Employee Allowances	33 Science
282 ESSER III Grant Funds	6141 Social Security/Medicare	34 Social Studies
289 DODEA Grants	6142 Group Health Insurance	36 Spanish
397 Advanced Placement Incentives	6143 Workers Compensation	41 Art
410 Instructional Materials Allotment (Textbooks)	6144 TRS On-Behalf Payments	42 Music
461 Campus Activity Fund	6145 Unemployment Compensation	43 PE & Health
494 Robotics Donations	6146 Teacher Retirement/TRS Care	44 Theatre Arts
498 USAA Donations	6149 Employee Benefits - Leave Buy Back	45 Band
600 Capital Projects Funds	6200 Professional & Contracted Services	51 Success For All Reading (SFA)
693 Dept. of Education Building Projects, 8007 Formula	6211 Legal Services	Organizations (#5):
695 Dept. of Defense, Construction Grant	6212 Audit Services	001 Stacey Jr/Sr High
699 Capital Projects Fund - Local Projects	6214 Lobbying Expenses (Portion of Memberships)	101 Lackland Elementary
860 Agency Funds	6219 Professional Services (Govt Cd 2254.002)	699 Summer School
863 Payroll Clearing Fund	6221 Staff Tuition & Fees (Higher Education)	701 Superintendent
864 Accounts Payable Clearing Fund	6223 Student Tuition - Other than Public Schools	702 School Board
865 Student Activity Accounts (Clubs and Organizations)	6239 Education Service Center Services	748 Wellness Program/SHAC
900 Capital Assets and Long Term Debt	6249 Contracted Maintenance & Repair	749 Human Resources
901 Fixed Assets Fund	6259 Utilities	750 Business Office
902 Long Term Debt Fund	6269 Rentals - Operating Leases (Copiers, equipment, etc)	992 Transportation
Functions (#2):	6291 Consultants (Best Practices, Improvement)	993 Custodial
Instruction and Instructional-Related Services	6296 Travel, Reg Fees, PrePaid	994 Food Service
11 Instruction	6297 Travel, Reg Fees, Virtual Event	995 Executive Director of C & I
12 Instructional Resources & Media Svs	6299 Miscellaneous Contracted Services	996 Technology Dept.
13 Curriculum Development & Instructional Staff Dev.	6300 Supplies & Materials	999 Districtwide (Unallocated)
Instructional and School Leadership	6311 Gasoline & Other Fuels	Program Intent Codes (#7):
21 Instructional Administration	6319 Vehicle Supplies	11 Basic Educational Services
23 Campus Leadership	6321 Textbooks/Instr Materials - purchased by district	21 Gifted and Talented
Support Services - Student	6329 Reading materials, library books, subscriptions	22 Career & Technology
31 Counseling Services	6339 Testing materials	23 Services to Students w/ Disabilities
32 Social Work Services	6341 Food (CNP Only)	25 Bilingual and Special Language Programs
33 Health Services	6342 Non-Food Supplies (CNP Only)	24 State Compensatory Education (SCE)
34 Student Transportation	6344 USDA Commodities (CNP Only)	28 Disciplinary AEP - Basic Services
35 Food Services	6398 Equipment, (Taggable > \$1,000)	24 State Compensatory Education (SCE)
36 Cocurricular/Extracurricular Activities	6399 Supplies & Non-Taggable Equipment	28 Disciplinary AEP - Basic Services
Other Functions	6400 Other Operating Costs & Travel	31 High School Allotment
41 General Administration	6411 Travel, Staff	32 Pre-Kindergarten
51 Plant Maintenance & Operations	6412 Travel, Student	33 PK, Special Education
52 Security & Monitoring Services	6419 Travel, Non-employees (parents, board, etc)	34 PK, State Compensatory Education
53 Data Processing Services	6429 Insurance Costs	36 Early Education Allotment (PK-3)
61 Community Services	6491 Statutorily-Required Public Notices***NEW****	37 Dyslexia
81 Facilities, Acquisition, and Construction	6492 Royalties	38 College, Career and Military Readiness (CCMR)
93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op	6495 Memberships (portion may be 6214)	43 Dyslexia, SP Ed Svs (IEP) FY 2020-2021
95 Payments to JJAEP	6498 Student Activity Accounts	91 Athletics
	6499 Misc. Expenses: Awards, Fees, etc.	99 Miscellaneous, Undistributed